

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2021	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)					
Check only ☐ If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.					
Your first name and middle initial TIMOTHY D		Last name NELSON		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial TATIANA S		Last name NELSON		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no. [REDACTED]	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State [REDACTED]	
Foreign country name [REDACTED]				Foreign postal code [REDACTED]	
Foreign province/state/country [REDACTED]				Foreign postal code [REDACTED]	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want S3 to go to this fund. Checking a box below will not change your tax or refund.					
At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency?					
Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien					
Age/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind Spouse: ☐ Was born before January 2, 1957 ☐ Is blind					
Dependents (see instructions):					
(1) First name		(2) Social security number		(3) Relationship to you	
[REDACTED]		[REDACTED]		DAUGHTER	
[REDACTED]		[REDACTED]		SON	
[REDACTED]		[REDACTED]		DAUGHTER	
(4) / if qualifies for (see inst.):		Child tax credit		Credit for other dependents	
[REDACTED]		[REDACTED]		[REDACTED]	
[REDACTED]		[REDACTED]		[REDACTED]	
[REDACTED]		[REDACTED]		[REDACTED]	
1 Wages, salaries, tips, etc. Attach Form(s) W-2 112,169					
2a Tax-exempt interest 2b Taxable interest 123					
3a Qualified dividends 3b Ordinary dividends 856					
4a IRA distributions 4b Taxable amount					
5a Pensions and annuities 5b Taxable amount					
6a Social security benefits 6b Taxable amount					
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here. ☐ -3,000					
8 Other income from Schedule 1, line 10 28,881					
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 139,029					
10 Adjustments to income from Schedule 1, line 26 575					
11 Subtract line 10 from line 9. This is your adjusted gross income 138,454					
12a Standard deduction or itemized deductions (from Schedule A) 25,100					
b Charitable contributions if you take the standard deduction (see instructions) 12b					
c Add lines 12a and 12b 25,100					
13 Qualified business income deduction from Form 8995 or Form 8995-A 25,100					
14 Add lines 12c and 13 113,354					
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-					

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	16,375
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	16,375
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	72
21	Add lines 19 and 20	21	72
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	16,303
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	1,149
24	Add lines 22 and 23. This is your total tax	24	17,452
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	7,544
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	7,544
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC). Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions	27a	
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	4,500
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions.	30	
31	Amount from Schedule 3, line 15	31	2,500
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	7,000
33	Add lines 25d, 26, and 32. These are your total payments	33	14,544
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here	35a	
Direct deposit?	b Routing number	c Type: ☐ Checking ☐ Savings	
See instructions.	d Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	2,924
You Owe	38 Estimated tax penalty (see instructions)	38	16
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
	Phone no.	Email address	
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date
	SHARON GLEIM	SHARON GLEIM	10-17-2022
	Firm's name	Firm's address	Firm's EIN
	HRB TAX GROUP INC	G MANCHESTER BLVD ALEXANDRIA VA 22310	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2021

Attachment
Sequence No. 01

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

TIMOTHY D AND TATIANA S NELSON

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ►		
3	Business income or (loss). Attach Schedule C	3	8,130
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-3,657
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	24,408
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ►	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	28,881

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	575
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	575

SCHEDULE 2
(Form 1040)

Additional Taxes

OMB No. 1545-0074

2021

Attachment
Sequence No. **02**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Tax	
1	Alternative minimum tax. Attach Form 6251
2	Excess advance premium tax credit repayment. Attach Form 8962
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17
Part II Other Taxes	
4	Self-employment tax. Attach Schedule SE
5	Social security and Medicare tax on unreported tip income. Attach Form 4137
6	Uncollected social security and Medicare tax on wages. Attach Form 8919
7	Total additional social security and Medicare tax. Add lines 5 and 6
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required
9	Household employment taxes. Attach Schedule H
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required
11	Additional Medicare Tax. Attach Form 8959
12	Net investment income tax. Attach Form 8960
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000
16	Recapture of low-income housing credit. Attach Form 8611

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ▶	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ▶	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 6812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	1,149

Schedule 2 (Form 1040) 2021

SCHEDULE 3
(Form 1040)

Additional Credits and Payments

OMB No. 1545-0074

2021
Attachment
Sequence No. 03

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	72
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Roth IRA savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other nonrefundable credits:		
a	General business credit. Attach Form 3800	6a	
b	Credit for prior year minimum tax. Attach Form 8801	6b	
c	Adoption credit. Attach Form 8839	6c	
d	Credit for the elderly or disabled. Attach Schedule R	6d	
e	Alternative motor vehicle credit. Attach Form 8910	6e	
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f	
g	Mortgage interest credit. Attach Form 8396	6g	
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i	Qualified electric vehicle credit. Attach Form 8834	6i	
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k	Credit to holders of tax credit bonds. Attach Form 8912	6k	
l	Amount on Form 8978, line 14. See instructions	6l	
z	Other nonrefundable credits. List type and amount ►	6z	
7	Total other nonrefundable credits. Add lines 6a through 6z	7	
8	Add lines 1 through 6 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	72

(continued on page 2)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2021

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	2,500
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b	
c	Health coverage tax credit from Form 8885	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g	
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h	
z	Other payments or refundable credits. List type and amount ▶	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31.	15	2,500

Schedule 3 (Form 1040) 2021

#1

SCHEDULE C
(Form 1040)**Profit or Loss From Business**
(Sole Proprietorship)

OMB No. 1545-0074

2021Department of the Treasury
Internal Revenue Service (99)Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.Attachment
Sequence No. **09**

Name of proprietor

TATIANA S NELSON

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**OFFICES OF REAL ESTATE AGENTS & BROKERS****B** Enter code from Instructions▶ **531210****C** Business name. If no separate business name, leave blank.**D** Employer ID no. (EIN) (see instr.)**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method:(1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2021, check here☐ Yes ☒ No**I** Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions☐ Yes ☒ No**J** If "Yes," did you or will you file required Form(s) 1099?☐ Yes ☒ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	☐	1	13,882
2 Returns and allowances		2	0
3 Subtract line 2 from line 1		3	13,882
4 Cost of goods sold (from line 42)		4	
5 Gross profit. Subtract line 4 from line 3		5	13,882
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 Gross income. Add lines 5 and 6		7	13,882

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	4,992	19 Pension & profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instr.)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	4,992	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	8,890	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	760	b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	31	8,130			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a ☐ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2021

Schedule C (Form 1040) 2021

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021

Attachment
Sequence No. 12

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

☐ Yes

☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all those transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 8252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 (61,771)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2.				7 (61,771)

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all those transactions on Form 8949, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.	192,478,788	232,638,200	40,060,549	(98,863)
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instructions.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14 (40,542)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back.				15 (139,405)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

Part III Summary

16	Combine lines 7 and 15 and enter the result.	16	(201,176)
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17	Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(3,000)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side SSN or taxpayer identification number

TIMOTHY D AND TATIANA S NELSON

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions).

For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line

8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS☐ (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (a) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (a) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MORGAN 62906281	VARIOUS	12-31-21	192,478,72	232,638,09		40,060,523	-98,848
	MORGAN 62906281	VARIOUS	12-31-21	60	101		26	-15
2 Totals.	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Sch. D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked):				192,478,78	232,638,20	40,060,549	-98,863

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Form 8949 (2021)

#1

SCHEDULE E
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2021Attachment
Sequence No. **13**

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions

Yes ☐ No ☒

B If "Yes," did you or will you file required Form(s) 1099?

Yes ☐ No ☐**1a** Physical address of each property (street, city, state, ZIP code)**A****B****C****1b** Type of Property
(from list below)**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.Fair Rental
DaysPersonal Use
Days

QJV

A

3

A

30

B

1

B

365

C**C****Type of Property:**

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income:**Properties:****A****B****C****3** Rents received**3**

969

30,828

4 Royalties received**4****Expenses:****5** Advertising**5****6** Auto and travel (see instructions)**6****7** Cleaning and maintenance**7****8** Commissions**8****9** Insurance**9**

680

10 Legal and other professional fees**10****11** Management fees**11**

3,264

12 Mortgage interest paid to banks, etc. (see instructions)**12**

6,382

13 Other interest**13****14** Repairs**14**

10,346

15 Supplies**15**

69

16 Taxes**16**

6,336

17 Utilities**17****18** Depreciation expense or depletion**18**

1,159

8,739

19 Other (list)**19****20** Total expenses. Add lines 5 through 19**20**

1,159

35,816

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198**21**

-190

-4,988

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)**22**

()

(3,657)

23a Total of all amounts reported on line 3 for all rental properties**23a**

31,797

b Total of all amounts reported on line 4 for all royalty properties**23b****c** Total of all amounts reported on line 12 for all properties**23c**

6,382

d Total of all amounts reported on line 18 for all properties**23d**

9,898

e Total of all amounts reported on line 20 for all properties**23e**

36,975

24 Income. Add positive amounts shown on line 21. Do not include any losses**24****25** Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here**25**

(3,657)

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.**26**

-3,657

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2021

Department of the Treasury
Internal Revenue Service (99)

Go to www.irs.gov/ScheduleSE for instructions and the latest information.

Attach to Form 1040, 1040-SR, or 1040-NR.

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person

TATIANA S NELSON

with self-employment income

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

1b

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2

8,130

3 Combine lines 1a, 1b, and 2

3

8,130

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

4a

7,508

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue

4c

7,508

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

5a

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b

0

6 Add lines 4c and 5b

6

7,508

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021

7

142,800

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines 8b through 10, and go to line 11

8a

7,997

b Unreported tips subject to social security tax from Form 4137, line 10

8b

c Wages subject to social security tax from Form 9910, line 10

8c

d Add lines 8a, 8b, and 8c

8d

7,997

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9

134,803

10 Multiply the smaller of line 9 or line 7 by 12.4% (0.124)

10

931

11 Multiply line 9 by 2.9% (0.029)

11

218

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4

12

1,149

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 15

13

575

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$8,820, or (b) your net farm profits² were less than \$6,367.

14 Maximum income for optional methods

14

5,880

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,880. Also include this amount on line 4b above

15

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$6,367 and also less than 72.189% of your gross nonfarm income⁴, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14

16

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above

17

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code G.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2021

SCHEDULE 8812
(Form 1040)

Credits for Qualifying Children and Other Dependents

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

1040
1040-SR
1040-NR

8812

OMB No. 1545-0074

2021

Attachment
Sequence No. 47

Department of the Treasury
Internal Revenue Service (IRS)

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

[REDACTED]

Part I-A Child Tax Credit and Credit for Other Dependents

1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	138,454
2a	Enter income from Puerto Rico that you excluded	2a	
2b	Enter the amounts from lines 45 and 50 of your Form 2555	2b	
2c	Enter the amount from line 15 of your Form 4563	2c	
2d	Add lines 2a through 2c	2d	
3	Add lines 1 and 2d	3	138,454
4a	Number of qualifying children under age 18 with the required social security no.	4a	3
4b	Number of children incl. on line 4a who were under age 6 at the end of 2021	4b	
4c	Subtract line 4b from line 4a	4c	3
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet; otherwise, enter -0-	5	9,000
6	Number of other dependents, including any qualifying children who are not under age 18 or who do not have the required social security number	6	
Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 4a.			
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	9,000
9	Enter the amount shown below for your filing status. • Married filing jointly—\$400,000 • All other filing statuses—\$200,000	9	400,000
10	Subtract line 9 from line 3. • If zero or less, enter -0-. • If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0
11	Multiply line 10 by 5% (0.05)	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	9,000
13	Check all the boxes that apply to you (or your spouse if married filing jointly). A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States for more than half of 2021 ☒ B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐		

Part I-B Filers Who Check a Box on Line 13

Caution: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.

14a	Enter the smaller of line 7 or line 12	14a	
14b	Subtract line 14a from line 12	14b	9,000
14c	If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14c	0
14d	Enter the smaller of line 14a or line 14c	14d	
14e	Add lines 14b and 14d	14e	9,000
14f	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14f	4,500
14g	Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14g	4,500
14h	Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14h	
14i	Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of your Form 1040, 1040-SR, or 1040-NR	14i	4,500

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040) 2021

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status
To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or
1040-SS.

Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

(Rev. December 2021)

Department of the Treasury
Internal Revenue ServiceAttachment
Sequence No. 70

Taxpayer name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Taxpayer identification number

Enter preparer's name and PTIN

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V
for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	☐
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	☒	☐	
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).	☒	☐	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).	☒	☐	
List those documents provided by the taxpayer, if any, that you relied on:			
CHILD CARE PROVIDER RECORDS			
OTHER			
SUMMARY OF INCOME			
SUMMARY OF EXPENSES			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☐	☐	☒
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (Rev. 12-2021)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☐	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☒

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

- You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
 - Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
 - Submit Form 8867 in the manner required; and
 - Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
- If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Form 8867 (Rev. 12-2021)

Expenses for Business Use of Your Home

► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.
► Go to www.irs.gov/Form8829 for instructions and the latest information.

Name(s) of proprietor(s)

TATIANA S NELSON

Your social security no.

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	180
2	Total area of home	2	2892
3	Divide line 1 by line 2. Enter the result as a percentage	3	6.22%
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	6.22%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions. See instructions for columns (a) and (b) before completing lines 9-22.	8	8890
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	8890
16	Excess mortgage interest (see instructions)	16	9725
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	
20	Repairs and maintenance	20	
21	Utilities	21	2500
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	12225
24	Multiply line 23, column (b), by line 7	24	760
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	760
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	760
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	8130
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	760
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	36	760

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	%
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2022

43	Operating expenses. Subtract line 27 from line 28. If less than zero, enter -0-	43	
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 4562

Department of the Treasury
Internal Revenue Service (IRS)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021Attachment
Sequence No. 179

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON FOR SCHEDULE E #1

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (busn. use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	9,898
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B — Assets Placed In Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C — Assets Placed In Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class./life					
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	22	9,898
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2021)

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

2021

Attachment
Sequence No. 858

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Identifying number

Part I 2021 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a	Activities with net income (enter the amount from Part IV, column (a))	1a	
1b	Activities with net loss (enter the amount from Part IV, column (b))	1b	(4,988)
1c	Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c	(2,941)
d	Combine lines 1a, 1b, and 1c	1d	-7,929
All Other Passive Activities			
2a	Activities with net income (enter the amount from Part V, column (a))	2a	
2b	Activities with net loss (enter the amount from Part V, column (b))	2b	(190)
2c	Prior years' unallowed losses (enter the amount from Part V, column (c))	2c	()
d	Combine lines 2a, 2b, and 2c	2d	-190
3	Combine lines 1d and 2d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used. If line 3 is a loss and: • Line 1d is a loss, go to Part II. • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.	3	-8,119

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

4	Enter the smaller of the loss on line 1d or the loss on line 3	4	7,929
5	Enter \$150,000. If married filing separately, see instructions	5	150,000
6	Enter modified adjusted gross income, but not less than zero. See instructions. Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.	6	142,686
7	Subtract line 6 from line 5	7	7,314
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	8	3,657
9	Enter the smaller of line 4 or line 8	9	3,657

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	
11	Total losses allowed from all passive activities for 2021. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return	11	3,657

Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
SEE ATTACHMENT					
Total. Enter on Part I, lines 1a, 1b, and 1c.					

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2021)

TIMOTHY D AND TATIANA S NELSON

Keep a copy of the worksheets for your records.

Total. Enter on Form 8582, Part I, lines 1a, 1b, and 1c.

TIMOTHY D AND TATIANA S NELSON

Caution: The worksheets must be filed with your tax return.
Keep a copy of the worksheets for your records.

[illegible]

TIMOTHY D AND TATIANA S NELSON

Caution: The worksheets must be filed with your tax return.
Keep a copy of the worksheets for your records.

Instructions for Part VI

Use Part VI to allocate the special allowance on Part II line 9 of Form 8582 among your rental real estate activities.

Column (a): Enter the overall loss from column (e) of Part IV for each activity.

Column (b): Divide each of the individual losses shown in column (a) by the total of all the losses in column (a) and enter this ratio for each activity in column (b). The total of all the ratios in column (b) must equal 1.00.

Column (c): Multiply each ratio in column (b) by the amount on Part II, line 9 of Form 8582, and enter the results in column (c). The total of column (c) must be the same as Part II, line 9 of Form 8582.

Column (c) total is the same as column (a) total: If the total losses in column (c) are the same as those in column (a), the losses in Part IV are allowed in full and are not carried over to Part VII. Report all amounts in columns (a), (b), and (c) of Part IV on the proper forms and schedules.

Column (c) total is less than column (a) total: If the total losses in column (c) are less than the total losses in column (a), complete column (d).

Column (d): Subtract column (c) from column (a) and enter the results in column (d). Also enter the amounts from column (d) of Part VI in column (a) of Part VII.

[illegible]

2021 FORM 8582 PART VII FOR ALLOCATION OF UNALLOWED LOSSES (See instructions)

Caution: The worksheets must be filed with your tax return.

Instructions for Part VII

Column (a): Enter the amounts, if any, from column (d) of Part VI (from column (e) of Part IV if you did not have complete Part VI). Also enter the losses, if any, from column (e) of Part V.

Column (c): Complete the following computation:

A. Enter as a positive amount Part I, line 3 of Form 8592 8,119

B. Enter Part II, line 9 of Form 8582 3,657

C. Subtract line B from line A 4,462

[illegible]

TIMOTHY D AND TATIANA S NELSON

Keep a copy of the worksheets for your records.

Column (a): For each activity entered in Part VIII, enter the net loss plus the prior year unallowed loss for the activity. Figure this amount by adding the losses in columns (b) and (c) of Parts IV and V.

Column (c): Subtract column (b) from column (a). These are your allowed losses for 2021. Report the amounts in this column on the forms and schedules normally used.

21_LS8582WB

**Limitation on Business Interest Expense
Under Section 163(j)**

▶ Attach to your tax return.

OMB No. 1545-0123

▶ Go to www.irs.gov/Form8990 for instructions and the latest information.

Taxpayer name(s) shown on tax return

TIMOTHY D AND TATIANA S NELSON

Identification number

If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity ▶

Employer identification number, if any ▶

Reference ID number ▶

Part 1 Computation of Allowable Business Interest Expense

Part 1 is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part 1 when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

Section I—Business Interest Expense

1	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation	1	6,382	
2	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership)	2		
3	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h))	3		
4	Floor plan financing interest expense. See instructions	4		
5	Total business interest expense. Add lines 1 through 4	5		6,382

Section II—Adjusted Taxable Income**Taxable Income**

6	Taxable income. See instructions	6	113,354
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Additions (adjustments to be made if amounts are taken into account on line 6)

7	Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions	7		
8	Any business interest expense not from a pass-through entity. See instructions	8	6,382	
9	Amount of any net operating loss deduction under section 172	9		
10	Amount of any qualified business income deduction allowed under section 199A	10		
11	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business. See instructions	11		
12	Amount of any loss or deduction items from a pass-through entity. See instructions	12		
13	Other additions. See instructions	13		
14	Total current year partner's excess taxable income (Schedule A, line 44, column (f))	14		
15	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (e))	15		
16	Total. Add lines 7 through 15	16		6,382

Reductions (adjustments to be made if amounts are taken into account on line 6)

17	Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions	17		
18	Any business interest income not from a pass-through entity. See instructions	18		
19	Amount of any income or gain items from a pass-through entity. See instructions	19		
20	Other reductions. See instructions	20		
21	Total. Combine lines 17 through 20	21		
22	Adjusted taxable income. Combine lines 6, 16, and 21. (If zero or less, enter -0-)	22		119,736

For Paperwork Reduction Act Notice, see the instructions.

Form 8990 (Rev. 5-2020)

Section III--Business Interest Income

23	Current year business interest income. See instructions	23		
24	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 48, column (d))	24		
25	Total. Add lines 23 and 24	25		

Section IV--163(j) Limitation Calculations**Limitation on Business Interest Expense**

26	Multiply adjusted taxable income (line 22) by the applicable percentage. See instructions	26	35,921	
27	Business interest income (line 25)	27		
28	Floor plan financing interest expense (line 4)	28		
29	Total. Add lines 26, 27, and 28	29		35,921

Allowable Business Interest Expense

30	Total current year business interest expense deduction. See instructions	30		6,382
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Carryforward

31	Disallowed business interest expense. Subtract line 29 from line 5. (If zero or less, enter -0-.)	31	
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Part II Partnership Pass-Through Items

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

Excess Business Interest Expense

32	Excess business interest expense. Enter amount from line 31	32	
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Excess Taxable Income (If you entered an amount on line 32, skip lines 33 through 37.)

33	Subtract the sum of lines 4 and 26 from line 5. (If zero or less, enter -0-.)	33	
34	Subtract line 33 from line 26. (If zero or less, enter -0-.)	34	
35	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	35	
36	Excess taxable income. Multiply line 35 by line 22	36	

Excess Business Interest Income

37	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	37	
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Part III S Corporation Pass-Through Items

Part III is only completed by S corporations that are subject to section 163(i). The S corporation items below are allocated to the shareholders. See the instructions for more information.

Excess Taxable Income

38	Subtract the sum of lines 4 and 26 from line 5. (If zero or less, enter -0-.)	38	
39	Subtract line 38 from line 26. (If zero or less, enter -0-.)	39	
40	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.)	40	
41	Excess taxable income. Multiply line 40 by line 22	41	

Excess Business Interest Income

42	Excess business interest income. Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.)	42	
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Form 8990 (Rev. 5-2020)

TIMOTHY D AND TATIANA S NELSON

21_0000INTEXPALLOC

2021 WAGES AND SALARIES SUMMARY ATTACHMENT

TIMOTHY D AND TATIANA S NELSON

Employer Name	Employer EIN	T or S	Wages	Federal Withholding	Social Security Tax Withheld	State	State Wages	State Tax Withheld	Local Tax Withheld
US DEPT OF STATE		T	104,172	7,544	6,459	VA	104,172	5,206	
JRK RESIDENTIAL GROUP		S	7,997		496	VA	7,997	266	
TOTAL			112,169	7,544	6,955		112,169	5,472	

2021 MERCHANT PAYMENTS SUMMARY ATTACHMENT

TIMOTHY D AND TATIANA S NELSON

Payer Name	Payer's Federal ID Number	T or S	Activity	Gross Amount (Box 1a)	Card Not Present Transactions (Box 1b)	Merchant Code (Box 2)	Federal Tax Withheld (Box 4)	State	State Withholding (Box 8)
AIRBNB INC		T	SCH E, L3	969				VA	
TOTAL				969					

2021 FEDERAL TAX WITHHOLDINGS ATTACHMENT

TIMOTHY D AND TATIANA S NELSON
[REDACTED]

W-2 US DEPT OF STATE
TOTAL TO FORM 1040/1040-SR LINE 25D

7,544
7,544

2021 DETAIL STATEMENTS

TIMOTHY NELSON
[REDACTED]

PAGE 1

STATEMENT #1 - PERSONAL PROPERTY TAXES (SCHEDULE A LINE 7)

2010 GMC

TOTAL CARRIED TO SCHEDULE A LINE 7

STATEMENT #2 - MISCELLANEOUS EXPENSE (SCHEDULE C #1)

ELECTRONIC LOCK FEES

TOTAL CARRIED TO SCHEDULE C #1

STATEMENT #3 - GROSS RECEIPTS OR SALES (SCHEDULE C #1 LINE 1)

CITY PROPERTIES.....	12,371
KELLER WILLIAMS.....	1,511

TOTAL CARRIED TO SCHEDULE C #1 LINE 1.....	13,882
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STATEMENT #4 - ADVERTISING (SCHEDULE C #1 LINE 8)

FLYERS
LOCK BOX
WEBSITE LISTING
SIGNES

TOTAL CARRIED TO SCHEDULE C #1 LINE 8

2021 QUALIFIED DIVIDENDS and CAPITAL GAIN TAX WORKSHEET - LINE 16

TIMOTHY D AND TATIANA S NELSON

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

- Before you begin:** ✓ See the instructions for line 16 in the instructions to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>113,354</u>
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	<u>856</u>
3. Are you filing Schedule D?*		
Yes. Enter the smaller of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	<u>0</u>
No. Enter the amt from Form 1040 or 1040-SR, line 7.		
4. Add lines 2 and 3	4.	<u>856</u>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<u>112,498</u>
6. Enter:		
\$40,400 if single or married filing separately,		
\$80,800 if married filing jointly or qualifying widow(er),	6.	<u>80,800</u>
\$54,100 if head of household.		
7. Enter the smaller of line 1 or line 6	7.	<u>80,800</u>
8. Enter the smaller of line 5 or line 7	8.	<u>80,800</u>
9. Subtract line 8 from line 7. This amount is taxed at 0%	9.	<u>0</u>
10. Enter the smaller of line 1 or line 4	10.	<u>856</u>
11. Enter the amount from line 9	11.	<u>0</u>
12. Subtract line 11 from line 10	12.	<u>856</u>
13. Enter:		
\$445,850 if single,		
\$250,800 if married filing separately,		
\$501,600 if married filing jointly or qualifying widow(er),	13.	<u>501,600</u>
\$473,750 if head of household.		
14. Enter the smaller of line 1 or line 13	14.	<u>113,354</u>
15. Add lines 5 and 9	15.	<u>112,498</u>
16. Subtract line 15 from line 14. If zero or less, enter -0-	16.	<u>856</u>
17. Enter the smaller of line 12 or line 16	17.	<u>856</u>
18. Multiply line 17 by 15% (0.15)	18.	<u>128</u>
19. Add lines 9 and 17	19.	<u>856</u>
20. Subtract line 19 from line 10	20.	<u>0</u>
21. Multiply line 20 by 20% (0.20)	21.	<u>0</u>
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet	22.	<u>16,247</u>
23. Add lines 18, 21, and 22	23.	<u>16,375</u>
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>16,435</u>
25. Tax on all taxable income. Enter the smaller of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	25.	<u>16,375</u>

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

2021 SCHEDULE 8812 LINE 5 WORKSHEET

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

1. Multiply Schedule 8812, line 4b, by \$3,600	1. _____
2. Multiply Schedule 8812, line 4c, by \$3,000	2. <u>9,000</u>
3. Add line 1 and line 2	3. <u>9,000</u>
4. Multiply Schedule 8812, line 4a, by \$2,000	4. <u>6,000</u>
5. Subtract line 4 from line 3	5. <u>3,000</u>
6. Enter the amount shown below for your filing status:	
• Married filing jointly - \$12,500	
• Qualifying widow(er) - \$2,500	
• Head of household - \$4,375	
• All other filing statuses - \$8,250	6. <u>12,500</u>
7. Enter the smaller of line 5 or line 6	7. <u>3,000</u>
8. Enter the amount shown below for your filing status:	
• Married filing jointly or Qualifying widow(er) - \$150,000	
• Head of household - \$112,500	
• All other filing statuses - \$75,000	8. <u>150,000</u>
9. Subtract line 8 from Schedule 8812, line 3	
• If zero or less, enter -0-	
• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000	
For example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc	9. _____
10. Multiply line 9 by 5% (0.05)	10. _____
11. Enter the smaller of line 7 or line 10	11. _____
12. Subtract line 11 from line 9. Enter on Schedule 8812, line 5	12. <u>9,000</u>

2021 FORM 2210 UNDERPAYMENT PENALTY WORKSHEET

TIMOTHY D AND TATIANA S NELSON

Due Date	PAYMENT ALLOCATION					Total
	4/15/2021	6/15/2021	9/15/2021	1/15/2022		
Required Installment	2,080	2,080	2,080	2,081		8,321
WITHHOLDING 4/15/2021	1,886					1,886
WITHHOLDING 6/15/2021	194					194
WITHHOLDING 6/15/2021		1,692				1,692
WITHHOLDING 9/15/2021		388				388
WITHHOLDING 9/15/2021			1,498			1,498
WITHHOLDING 1/15/2022			582			582
WITHHOLDING 1/15/2022				1,304		1,304
EXTENSION PAYMENT 4/18/2022				2,500		2,500
TOTAL PAYMENTS 4/18/2022	2,080	2,080	2,080	3,804		10,044

PENALTY CALCULATION								
Transaction	Date	Beginning Balance	Amount	Adjusted Balance	Days Late	Interest Rate	Penalty*	
FIRST INSTALLMENT 4/15/2021								
REQUIRED INSTALLMENT	4/15/2021		2,080	2,080				
WITHHOLDING	4/15/2021	2,080	1,886	194				
WITHHOLDING	6/15/2021	194	194		61	3		1
TOTAL 1ST QTR PENALTY								
SECOND INSTALLMENT 6/15/2021								
REQUIRED INSTALLMENT	6/15/2021		2,080	2,080				
WITHHOLDING	6/15/2021	2,080	1,692	388				
WITHHOLDING	9/15/2021	388	388		92	3		3
TOTAL 2ND QTR PENALTY								
THIRD INSTALLMENT 9/15/2021								
REQUIRED INSTALLMENT	9/15/2021		2,080	2,080				
WITHHOLDING	9/15/2021	2,080	1,498	582				
WITHHOLDING	1/15/2022	582	582		122	3		6
TOTAL 3RD QTR PENALTY								
FOURTH INSTALLMENT 1/15/2022								
REQUIRED INSTALLMENT	1/15/2022		2,081	2,081				
WITHHOLDING	1/15/2022	2,081	1,304	777				
EXTENSION PAYMENT	4/18/2022	777	2,500		93	3		6
TOTAL 4TH QTR PENALTY								
TOTAL PENALTY								

*Penalty = Amount x Interest Rate x (Days Late / 365 (or 366 if it is a leap year))

2021 AUTO EXPENSE WORKSHEET

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

VEHICLE INFORMATION

- | | |
|---|----------------------|
| 1. Vehicle description | 1. GMC 2010 ACADIA |
| 2. Carried to form or schedule | 2. SCHEDULE C #1 |
| 3. Date vehicle was placed in service | 3. 01-01-2019 |
| 4. Odometer beginning mileage | ending mileage |

CALCULATION OF BUSINESS USE PERCENTAGE

- | | |
|--|------------|
| 5. Total business mileage driven during the year | 5. 8,914 |
| 6. Total commuting mileage driven during the year | 6. |
| 7. Total medical mileage driven during year (to Sch A, Ln 1) | 7. |
| 8. Total charitable mileage driven during the year (to Sch A, Ln 15) | 8. |
| 9. Total other personal mileage driven during the year | 9. 870 |
| 10. Total mileage driven during the year | 10. 9,784 |
| 11. Business use percentage (Line 5 divided by Line 10) | 11. 91.10% |

CALCULATION OF THE STANDARD MILEAGE RATE METHOD

- | | Input | Deduction Allowed |
|--|-------------|-------------------|
| 12. Business miles driven | 8,914 x .56 | 12. 4,992 |
| 13. Parking fees and tolls | | *13. |
| 14. Total automobile expenses (Line 12 through Line 13) (carries to auto expense line of form on Line 2) | | 14. 4,992 |
| 15. Interest expense (carries to interest expense line of form on Line 2) | x Line 11 | 15. |
| 16. Property tax (carries from taxes line of form on Line 2) | x Line 11 | 16. |
| 17. Property tax to Schedule A, Line 7 (Line 16 input less Line 16 deduction allowed) | | 17. N/A |
| 18. Total expenses using SMR Method (Line 14 through Line 16) | | 18. 4,992 |
| Standard Mileage Rate Depreciation Allowance | | |
| 19. Total business mileage driven during the year | 8,914 x .26 | 19. 2,318 |
| 20. Prior depreciation allowance | | 20. 2,564 |
| 21. Accumulated depreciation allowance (Line 19 + 20) | | 21. 4,882 |

CALCULATION OF THE ACTUAL EXPENSE METHOD

- | | Input | Deduction Allowed |
|--|-----------|-------------------|
| 22. Parking fees and tolls | | *22. |
| 23. Gasoline and oil | x Line 11 | 23. |
| 24. Repairs | x Line 11 | 24. |
| 25. Licensing fees | x Line 11 | 25. |
| 26. Registration fees | x Line 11 | 26. |
| 27. Insurance | x Line 11 | 27. |
| 28. Other expenses | x Line 11 | 28. |
| 29. Total automobile expenses (Line 22 through 28) (carries to auto expense line of form on Line 2) | | 29. |
| 30. Property tax (carries to taxes line of form on Line 2) | x Line 11 | 30. |
| 31. Property tax to Schedule A, Line 7 (Line 30 input less Line 30 deduction allowed) | | 31. N/A |
| 32. Interest expense (carries to interest expense line of form on Line 2) | x Line 11 | 32. |
| 33. Lease payments | x Line 11 | 33. |
| 34. Inclusion amount | x Line 11 | 34. |
| 35. Total lease expense (Line 33 less Line 34) (carries to lease expense line of form on Line 2) | | 35. |
| 36. Section 179 expense deduction | | *36. |
| 37. Special depreciation allowance | | **37. |
| 38. Current depreciation expense | | **38. 835 |
| 39. Total depreciation expense (Line 36 to Line 38) (carries to depreciation expense line of form on Line 2) | | 39. 835 |
| 40. Value of employer-provided vehicle | x Line 11 | 40. |
| 41. Total expenses using Actual Expense Method (total of Lines 29, 30, 32, 35, 39, and 40) | | 41. 835 |

* Not subject to business use percentage.

** Already adjusted for business use percentage.

DEDUCTION TAKEN

Standard Mileage Rate

4,992

Actual Expenses

Note: The program automatically optimizes between the Actual and SMR methods for the first year the vehicle was placed in service. Otherwise, the program carries forward the method used the previous year. See the tax code and regulations for information on switching between the Actual and SMR methods in subsequent years.

2021 DEPRECIATION AND MILEAGE RECORDS

TIMOTHY D AND TATIANA S NELSON

SCHEDULE C #001

Keep for Your Records

	Vehicle: GMC 2010 ACADIA				Vehicle:			
	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment
1. 2020	28.6	3217						
2. 2019	72.1	6520						
3.								
4.								
5.								
A. Total		9737						
B. Total miles in prior years for months of business use		20257						
C. Total business miles included in Line B miles		9737						
D. Months of business use this year		12						
E. Total miles in this year for months of business use		9784						
F. Total business miles included in Line E miles		8914						
G. Line F / Line E x Line D / 12 months owned in year		0.9111						

	Vehicle:				Vehicle:			
	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment	Business %	Business Miles	Depr Actually Claimed	Other Basis Adjustment
1.								
2.								
3.								
4.								
5.								
A. Total								
B. Total miles in prior years for months of business use								
C. Total business miles included in Line B miles								
D. Months of business use this year								
E. Total miles in this year for months of business use								
F. Total business miles included in Line E miles								
G. Line F / Line E x Line D / months owned in year								

2021 SCHEDULE D TAX WORKSHEETS

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

CAPITAL LOSS CARRYOVER WORKSHEET - LINES 6 and 14

Use this worksheet to figure your capital loss carryovers from 2020 to 2021 if your 2020 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2020 Schedule D, line 16, or (b) the amount on your 2020 Form 1040, line 15 (or your 2020 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from your 2020 Form 1040, line 15, or your Form 1040NR, line 15. If a loss, enclose the amount in parentheses	1.	97,852
2. Enter the loss from your 2020 Schedule D, line 21, as a positive amount	2.	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	100,852
4. Enter the smaller of line 2 or line 3	4.	3,000
If line 7 of your 2020 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from your 2020 Schedule D, line 7, as a positive amount	5.	64,771
6. Enter any gain from your 2020 Schedule D, line 15. If a loss, enter -0-	6.	
7. Add lines 4 and 6	7.	3,000
8. Short-term capital loss carryover for 2020. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 8	8.	61,771
If line 16 of your 2020 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from your 2020 Schedule D, line 16, as a positive amount	9.	40,542
10. Enter any gain from your 2020 Schedule D, line 7. If a loss, enter -0-	10.	
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	0
12. Add lines 10 and 11	12.	
13. Long-term capital loss carryover for 2020. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14	13.	40,542

AMT CAPITAL LOSS CARRYOVER WORKSHEET - LINES 6 and 14

Use this worksheet to figure your capital loss carryovers from 2020 to 2021 if your 2020 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2020 Schedule D, line 16, or (b) the amount on your 2020 Form 1040, line 15 (or your 2020 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from your 2020 Form 1040, line 15, or your Form 1040NR, line 15. If a loss, enclose the amount in parentheses	1.	97,852
2. Enter the loss from your 2020 Schedule D, line 21, as a positive amount	2.	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	100,852
4. Enter the smaller of line 2 or line 3	4.	3,000
If line 7 of your 2020 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5. Enter the loss from your 2020 Schedule D, line 7, as a positive amount	5.	64,771
6. Enter any gain from your 2020 Schedule D, line 15. If a loss, enter -0-	6.	0
7. Add lines 4 and 6	7.	3,000
8. Short-term capital loss carryover for 2021. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 8	8.	61,771
If line 16 of your 2020 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from your 2020 Schedule D, line 16, as a positive amount	9.	40,542
10. Enter any gain from your 2020 Schedule D, line 7. If a loss, enter -0-	10.	0
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	0
12. Add lines 10 and 11	12.	0
13. Long-term capital loss carryover for 2021. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14	13.	40,542

2021 SCHEDULE D TAX WORKSHEETS

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

CAPITAL LOSS CARRYOVER WORKSHEET*

Use this worksheet to figure your capital loss carryovers from 2021 to 2022 if your 2021 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2021 Schedule D, line 16, or (b) the amount on your 2021 Form 1040 or 1040-SR, line 15 (or your 2021 Form 1040NR, line 15, if applicable) is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amt from your 2021 Form 1040 or 1040-SR, line 15. If a loss, enclose the amt in parentheses	1.	113,354
2. Enter the loss from your 2021 Schedule D, line 21, as a positive amount	2.	3,000
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	116,354
4. Enter the smaller of line 2 or line 3	4.	3,000
If line 7 of your 2020 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 8.		
5. Enter the loss from your 2021 Schedule D, line 7, as a positive amount	5.	61,771
6. Enter any gain from your 2021 Schedule D, line 15. If a loss, enter -0-	6.	0
7. Add lines 4 and 6	7.	3,000
8. Short-term capital loss carryover for 2022. Subtract line 7 from line 5. If zero or less, enter -0-	8.	58,771
If line 15 of your 2020 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9. Enter the loss from your 2021 Schedule D, line 15, as a positive amount	9.	139,405
10. Enter any gain from your 2021 Schedule D, line 7. If a loss, enter -0-	10.	0
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	0
12. Add lines 10 and 11	12.	0
13. Long-term capital loss carryover for 2022. Subtract line 12 from line 9. If zero or less, enter -0-	13.	139,405

SCHEDULE D AMT
(Form 1040)Department of the Treasury
Internal Revenue Service(99)**Capital Gains and Losses**

► Attach to Form 1040, 1040-SR, or 1040-NR.
► Go to www.irs.gov/ScheduleD for instructions and the latest information.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

FOR AMT PURPOSES ONLY

2021Attachment
Sequence No. 12

Name(s) shown on return

TIMOTHY D AND TATIANA S NELSON

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?

☐ Yes☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 8252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 (61,771)
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2.				7 (61,771)

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.	192,478,788	232,638,200	40,060,549	(98,863)
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instructions.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14 (40,542)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2.				15 (139,405)

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040 or 1040-SR) 2021
AMT ONLY

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	(201,176)
	• If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, or 1040-NR line 7. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, or 1040-NR, line 7. Then go to line 22.		
17	Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(3,000)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR or 1040-NR.		

2021 FEDERAL DEPRECIATION SCHEDULE

TIMOTHY D AND TATIANA S NELSON

DESCRIPTION	DATE	METHOD - LIFE	COST	PRIOR 179	CURRENT 179	PR SPEC ALLOW	CORR SPEC ALLOW	BASIS	PRIOR DEPR	CURRENT DEPR	ACCUM DEPR	ADJ BASIS
SCHEDULE C #001												
-GMC 2016 ACAD	01-01-13	20000Y-5	11000	0	0	7934	0	2088	0	835	835	1253
1 ASSETS	SUBTOTAL:		11000	0	0	7934	0	2088	0	835	835	1253
	LESS SVE VEHICLES:		11000	0	0	7934	0	2088	0	835	835	1253
	TOTALS:		0	0	0	0	0	0	0	0	0	0
SCHEDULE E #001												
SINGLE FAMILY H	01-01-11	S/L-27.5	430000	0	0	0	0	31880	29656	1189	30815	1065
1 ASSETS	TOTALS:		430000	0	0	0	0	31880	29656	1189	30815	1065
SCHEDULE E #002												
APARTMENT	01-01-08	S/L-30	291200	0	0	0	0	262200	150564	8739	159303	103897
1 ASSETS	TOTALS:		291200	0	0	0	0	262200	150564	8739	159303	103897
1 ASSETS	GRAND TOTALS:		721200	0	0	0	0	294080	180220	9928	190118	101962

2021 FEDERAL AMT DEPRECIATION SCHEDULE

TIMOTHY D AND TATIANA S NELSON

DESCRIPTION	DATE	METHOD - LIFE	COST	PRIOR 179	CURRENT 179	PR SPEC ALLOW	CURR SPEC ALLOW	BASIS	PRIOR DEPR	CURRENT DEPR	ACCUM DEPR	ADJ AMTS
SCHEDULE C #001												
*GMC Z010 ACADI	01-01-19	ROBOSBY-5	11000	0	0	7934	0	2088	0	835	835	1253
1 ASSETS	SUBTOTAL:		11000	0	0	7934	0	2088	0	835	835	1253
	LESS RMR VEHICLES:		11000	0	0	7934	0	2088	0	835	835	1253
	TOTALS:		0	0	0	0	0	0	0	0	0	0
SCHEDULE E #001												
SINGLE FAMILY R	01-01-17	S/L-27.5	430000	0	0	0	0	31800	29686	1159	30815	1065
1 ASSETS	TOTALS:		430000	0	0	0	0	31800	29686	1159	30815	1065
SCHEDULE E #002												
APARTMENT	01-01-05	S/L-30	291200	0	0	0	0	262200	150564	8739	159303	102897
1 ASSETS	TOTALS:		291200	0	0	0	0	262200	150564	8739	159303	102897
3 ASSETS	GRAND TOTALS:		721200	0	0	0	0	294080	180220	9898	190118	103962

12AMTDEPR

A voucher is printed at the bottom of this page.

NOTE: This is a new scannable voucher approved by the IRS for filing of the 1040-V for the year 2021.
This is different than the voucher that is on the IRS website.

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the "United States Treasury".
- ▶ Write your Social Security Number (SSN) on your check or money order.

Mail payment to:

INTERNAL REVENUE SERVICE
PO BOX 931000
LOUISVILLE KY 40293-1000

Form Software Copyright 1998 - 2022 HRS Tax Group, Inc.
21 1040VS1 BWF 1000

Form 1040-V (2021)

▼ Detach Here and Mail with Your Payment and Return ▼

Department of the Treasury Internal Revenue Service	2021 OMB No. 1545-0074	Form 1040-V Payment Voucher		
▶ Use Form 1040-V when paying the balance due on Form 1040, Form 1040A, 1040EZ, or 1040NR. ▶ Enter your SSN on your check or money order. ▶ If your name, address, or SSN is incorrect, see instructions.		<table border="1"><tr><td>Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"</td><td>Dollars 2,924</td></tr></table>	Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars 2,924
Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury"	Dollars 2,924			

2029

For Privacy Act and Paperwork Reduction Act Notice, see instructions.



TIMOTHY D AND TATIANA S NELSON

INTERNAL REVENUE SERVICE
PO BOX 931000
LOUISVILLE KY 40293-1000

YF NELS 30 0 202112 610

2021 FORM 8867 DUE DILIGENCE

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

THIS IS A REPEAT CLIENT WHO HAS A SECURITY CLEARANCE. HE IS
MARRIED AND HAS SOLE CUSTODY OF HIS DEPENDENT CHILDREN

DATE INFORMATION WAS OBTAINED: 09-13-2022

INFORMATION WAS OBTAINED FROM: TIMOTHY D NELSON

Taxpayer Signature

Date

TIMOTHY D NELSON

Spouse Signature

Date

2022 CARRYFORWARD INFORMATION

TIMOTHY D AND TATIANA S NELSON

Keep for Your Records

Itemized Returns Only - 2021 state and local tax refund (this amount may not be taxable in 2022)	
Charitable contributions carryover to 2022	
Estimated short-term capital loss carryover	58,771
Estimated long-term capital loss carryover	139,405
2021 tax liability (for 2022 Form 2210 purposes)	12,952
Form 8839: 2021 carryover of unqualified expenses	
Refund amount applied to 2022	
Disallowed investment interest in 2021	
Additional state taxes paid	
Form 8996: Mortgage interest credit from 2019	
Mortgage interest credit from 2020	
Mortgage interest credit from 2021	
Form 8801: Minimum tax credit carryforward	
Potential 2022 IRA contribution from 2021 tax refund	

NOL carryforward:							
Regular Tax				AMT Tax			
from 2001	from 2011	from 2001	from 2011	from 2001	from 2011	from 2001	from 2011
from 2002	from 2012	from 2002	from 2012	from 2002	from 2012	from 2002	from 2012
from 2003	from 2013	from 2003	from 2013	from 2003	from 2013	from 2003	from 2013
from 2004	from 2014	from 2004	from 2014	from 2004	from 2014	from 2004	from 2014
from 2005	from 2015	from 2005	from 2015	from 2005	from 2015	from 2005	from 2015
from 2006	from 2016	from 2006	from 2016	from 2006	from 2016	from 2006	from 2016
from 2007	from 2017	from 2007	from 2017	from 2007	from 2017	from 2007	from 2017
from 2008	from 2018	from 2008	from 2018	from 2008	from 2018	from 2008	from 2018
from 2009	from 2019	from 2009	from 2019	from 2009	from 2019	from 2009	from 2019
from 2010	from 2020	from 2010	from 2020	from 2010	from 2020	from 2010	from 2020
Gross NOL generated in 2021		Gross AMT NOL generated in 2021		Gross AMT NOL generated in 2021		Gross AMT NOL generated in 2021	
To be absorbed in carryback period		To be absorbed in carryback period		To be absorbed in carryback period		To be absorbed in carryback period	
Net carryforward from 2021		Net carryforward from 2021		Net carryforward from 2021		Net carryforward from 2021	
Total carryforward to 2022		Total carryforward to 2022		Total carryforward to 2022		Total carryforward to 2022	

- The amounts carried to next year from Schedule(s) E, pages 1 and/or 2, are found on Form 8582, Worksheet 8. Carryover AMT amounts are found on the AMT Form 8582, Worksheet 6.
- Foreign Tax Credit carryforward to 2022
- General Business Credit carryforward to 2022
- First-Time Homebuyer Credit Repayment carryforward to 2022
- If there are Form(s) 6252 in this tax return, the gross profit ratio and prior payments received (including the current year payments) will carry forward from each Form 6252.
- Amounts from Form 6251, lines 16 through 18, lines 27 and 28 are automatically carried forward to 2022.

21 VA STATE TAX REFUND 175
VA 2021 TAX FOR 2022 UNDERPAYMENT PENALTY FORM... 5,297

Form 8879

(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name

TIMOTHY D NELSON

Social security number

Spouse's name

TATIANA S NELSON

Spouse's social security number

Part I Tax Return Information — Tax Year Ending December 31, 2021 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	138,454
2 Total tax	2	17,452
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	7,544
4 Amount you want refunded to you	4	
5 Amount you owe	5	2,924

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize HRB TAX GROUP INC to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶

Date ▶

Spouse's PIN: check one box only

☒ I authorize HRB TAX GROUP INC to enter or generate my PIN as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box only
if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶

Date ▶

Practitioner PIN Method Returns Only — continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

54303544073

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345 Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ SHARON GLEIM

Date ▶ 10-17-2022

ERO Must Retain This Form — See Instructions

Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (Rev. 01-2021)